

EXAMINER'S AMENDMENT

An examiner's amendment to the record appears below. Should the changes and/or additions be unacceptable to applicant, an amendment may be filed as provided by 37 CFR 1.312. To ensure consideration of such an amendment, it **MUST** be submitted no later than the payment of the issue fee.

Authorization for this examiner's amendment was given in a telephone interview with Joseph P. Abate on 4/29/2008.

The application has been amended as follows:

In claim 1 line 8, after "the PMOS and NMOS devices are FinFET devices" delete ".", and insert --, and further wherein an etch step layer is disposed under the compressive layer and tensile layer.—

The following is an examiner's statement of reasons for allowance:

Prior art does not disclose a semiconductor device particularly characterizing the limitation, wherein an etch step layer is disposed under the compressive layer and tensile layer as recited in claim 1.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

Application/Control Number: 10/536,483
Art Unit: 2826

Page 3

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/Minh-Loan T. Tran/

Primary Examiner

Art Unit 2826